

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Naveen Chandra, Accountant Member**

ITA No. 2156/Del/2025

Vardhman Sathanakwasi Jain Mahasangh Delhi Pradesh, C/o Chaurasia and Associates, C-2302, ATS Advantage, Indirapuram, Ghaziabad-201014 (APPELLANT)	Vs	CIT(Exemption), Civic Centre, Minto Road, New Delhi-110002 (RESPONDENT)
PAN No. AAAAV0092L		

**Assessee by : Sh. Vankatesh Chaurasia, CA
Revenue by : Sh. Jitender Singh, CIT-DR**

Date of Hearing: 25.08.2025	Date of Pronouncement: 25.08.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal arises against the CIT(Exemption), Delhi's DIN & order No. ITBA/EXM/F/EXM45/2024-25/1070254108(1) dated 11.11.2024, in proceedings u/s 80G of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Delay of 60 days in filing of the instant appeal is condoned in the larger interest of justice in light of Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).
4. It emerges at the outset during the course of hearing that the learned CIT(E)'s detailed discussion has quoted the assessee's failure in filing all the relevant details thereby

declining its claim of section 80G registrations as a charitable trust.

5. We have given our thoughtful consideration to the foregoing rival stand and are of the considered view that since the CIT(E) has proceeded *ex-parte* against the assessee, possibility of some communication gaps between the taxpayer and its arguing counsel/auditor could not be altogether ruled out.

6. Faced with this situation and in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the learned CIT(E) for his afresh appropriate adjudication, within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case at its own risk and responsibility, in consequential proceedings. Ordered accordingly.

7. This assessee's appeal is allowed for statistical purposes.
Order Pronounced in the Open Court on 25/08/2025.

Sd/-

(Naveen Chandra)
Accountant Member

Dated: 25/08/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT
- 6.

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR